IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

THURSDAY, THE 18TH JANUARY 2007 / 28TH PAUSHA 1928

WP(C).No. 1858 of 2007(U)

PETITIONER:

M/S.MANJILAS AGRO FOODS PVT. LTD.,
SASTHRI ROAD, NELLIKUNNU, KOTTEKKADU,
TRICHUR DT., REPRESENTED BY IT'S DIRECTOR
VINOD MANJILA.

BY ADV. SMT.K.LATHA

RESPONDENTS:
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1. THE STATE OF KERALA REPRESENTED BY
CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE INTELLIGENCE OFFICER,
SQUAD IV, PALAKKAD.

3. COMMERCIAL TAX OFFICER,
FIRST CIRCLE, THRISSUR.

BY SPL.GOVERNMENT PLEADER SRI.V.V.ASOKAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO. 1858 OF 2007

Dated this the 18th day of January, 2007

J U D G M E N T

Petitioner is an assessee under the KGST Act. He is seeking to challenge 17(3) notice issued by the Assessing Officer produced as Exhibit P1. Being only a notice issued, petitioner can raise all his contentions in the reply if any to be filed against the said proposal. As such, Exhibit P1 cannot be quashed at the notice stage. According to the petitioner one of the reasons contained in the proposal Exhibit P1 is that the petitioner's sales tax exemption was denied in the assessment year 1999-2000. But according to the petitioner the same has been set aside by Exhibits P2 and P3 order of the appellate Tribunal with liberty of compounding also and no revised orders has been passed. So the reason stated in the proposed notice is wrong. Petitioner has preferred Exhibit P4 before the Intelligence Officer.

2. The limited prayer made by the petitioner in such circumstances is that Exhibit P4 be considered and disposed of and till such time 17(3) proceedings as per Exhibit P1 be kept in abeyance.

3. Heard the learned Government pleader.

4. In the facts and circumstances of the case, there will be a direction to the Intelligence Officer to consider Exhibit P4 and dispose of the same in accordance with law within two weeks. Final orders pursuant to Exhibit P1 will stand deferred for a period of one month so as to enable the direction to be completed. It is open to the assessee to file his objections if any to Exhibit P1. The assessing officer shall proceed to consider the objection and dispose of the same in accordance with law after expiry of the period of one month.

Writ petition is disposed of as above.

Issue photocopy.

P.R.RAMAN, JUDGE

Rp